G. R. S. IX-5]

Previous references.

pp 36-19 (1-2)

1919.

File No. 36-19

Serial Nos. 3, 4

(P.P.)

Later references.

pp 36-19 (5&6)
do (7&8)
P.P. Dep no 27 & 27-28.

GENERAL AND REVENUE SECRETARIAT.

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erial Nos. Two

Part B for ~~July~~ July 1920.

SUBJECT.

conditions affecting commercial travellers in the State.

SC4) To, The Revenue Secy & Govt.
No G 18595-D/13-2-20.

I do a copy of the memorandum re: Regulations applicable to commercial travellers with the request that changes that may be made in the Regulations from time to time may be intimated

W D 88—GPB—50,000—24-7-16

11/3/20

G. R. S. III—1] 1914.

GENERAL AND REVENUE SECRETARIAT.

(PP)

NOTES.

File No. 3L-19

FILE HEADING.

Conditions affecting Commercial travellers in the State

From

No.	Dated	Received
Diary No.	Enclos. Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet.

G.M.S. 111—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

6477

13796

88 49

From:
I. A. Resident
No 996 of 5-2-20.

Subs. memorandum re. Pass applications to commercial travellers.

The previous correspondence referred to in the paper under disposal does not relate to this section. It is understood that the file belongs to the P. P Section and the paper may be transferred to that Section

Sec
6/2

To the Supdt. P.P. Pr. with compliments
AM
7/2

P.P. 36-19

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Subd with refs and a draft to the Hon Secy.
Sd. L. 10/2

Done.
AM
11/2/20

General and Revenue Secretariat. | PP File No. 36 of 1919.

Serial No.	
4	To The Revenue Secy to Govt No 18345 dt 13-2-20 Forwards a copy of the proposn together with its enclosures to the Rev Secy with the request that Changes shall not be made in the Regulations in Force from time to time [illegible]

B

CHIEF SECRETARIAT
II
POLITICAL BRANCH
13 FEB. 1920

Pol 1000

No. 994

R. O. 2.—R. P. B.—9-1919.—2,000

19 20 P P 36-19 3

5 FEB 1920

CHIEF SECRETARY'S POLITICAL BRANCH 9 FEB. 1920

FROM

MAJOR C. T. C. PLOWDEN, I. A.,

FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Chief Secretary to the Government of

His Highness the Maharaja of Mysore.

Dated Bangalore, 5th February 19 20.

SIR,

With reference to the correspondence ending with your letter No. Pol.197, dated the 19th August 1919, I am directed to forward for information, a copy of a memorandum regarding Regulations applicable to commercial travellers in India issued by the Government of India, in the Department of Commerce and Industry.

I am to request that any changes that may be made in the Regulations in Mysore from time to time, may kindly be intimated to this Residency for communication to the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

First Assistant Resident.

I.S

MEMORANDUM REGARDING REGULATIONS APPLICABLE TO COMMERCIAL TRAVELLERS IN INDIA.

Special Regulations.

1. No special regulations exist in British India or Native States affecting British commercial travellers.

Foreigners other than officials are prohibited from entering the State of Jammu and Kashmir, and the Baghelkhand State without a pass from the Political Agent or the Darbar. These passes are, however, given freely to respectable persons. In the Sirohi State, all travellers have to take a guide with them for the protection of life and property.

Licenses.

2. (*a*) Except in the case of certain articles such as arms, ammunition, liquors and opium, the sale of which is regulated by special laws, commercial travellers are not required by the Central or Provincial authorities in British India to take out licenses to carry on their calling or for selling their samples or goods.

(*b*) No Municipal authorities in British India require commercial travellers to take out licenses to carry on their calling, or (except in Calcutta) for the sale of their samples or goods. In Calcutta, commercial travellers who sell precious stones have to take out licenses as "dealers in precious stones" and the fee charged for such a license is R25.

(*c*) Commercial travellers are not required to take out any licenses to carry on their calling or for selling their goods in any Native State except Marwar, where a license must be obtained for the importation of the following articles :—

(1) Opium, ganja, charas.
(2) Fire-arms, ordnance, ammunition.
(3) Foreign liquors.
(4) Mauritius sugar
(5) Sulphur.

(*d*) Commercial travellers are not ordinarily required to produce certificates or powers-of-attorney authorising them to act on behalf of the firms they represent.

Taxes (other than octroi)

3. (*a*) No income-tax or charge of a like nature is levied from commercial travellers by the Central or Provincial authorities on sales made in British India nor are resident agents of British firms, as such, liable to any license fee or tax, but they are, like other residents, liable in the ordinary course to income-tax and to the usual Municipal taxes (*e.g.*, house-rate, water-rate, carriage dog or horse taxes, etc.) levied in different towns.

(*b*) Commercial travellers are not required to pay the regular Municipal license tax on selling their goods in British India. In the Madras Presidency however, they are liable to pay profession tax if they exercise their calling within a Municipality for a period of 60 days reckoned consecutively or from time to time in a half-year.

(*c*) In the Mysore State itinerant traders are subject to Mahatarfa taxation. In Baroda commercial travellers are required to pay income-tax. In the other Native States of India they are not subject to income-tax or any other charge of a similar nature.

Railways.

4. (*a*) No concession in fares is allowed to commercial travellers on any Indian Railway.

(*b*) On practically all Indian Railways, luggage, including packages of samples, not for sale, of commercial travellers representing recognised trades or firms, is booked at half-parcels rates under the following conditions, no free allowance being given :—

(*i*) The luggage will be carried at owner's risk and the Railway shall be held free from all liability for delay to the luggage or samples.

(*ii*) The quantity which may accompany owners when travelling by mail train under this concession is limited to five maunds, *i.e.*, 410 lbs., and bulky articles may be excluded from mail trains at the option of the Railway Administration.

(*iii*) Any further quantity booked under the same concession may be despatched by any passenger train other than mail train starting within 48 hours either before or after the starting time of the mail train by which the owner travels.

(*iv*) Charges will be calculated on the gross weight of the total number of packages.

(*v*) If any quantity in excess of five maunds (*i.e.*, 410 lbs.) is carried by mail train, it must be treated as outside the concession and charged for at full parcels rates, no free allowance being given.

(*vi*) The concession order will be issued by the Traffic Manager or other authorised officer of the starting station and will apply in through booking, and by stages, if so desired, *viâ* the route specified to station of destination. The period of availability of the concession order is limited to four months or less.

(*c*) With the exception of some Light and Hill Railways, the full parcels rates chargeable on Indian Railways are generally calculated on the following basis :—

Distance in miles.			Weight.				
			Not exceeding 10 seers.	Exceeding 10 but not exceeding 20 seers.	Exceeding 20 but not exceeding 30 seers.	Exceeding 30 but not exceeding 40 seers.	Additional charge for fractions in excess of even maunds.
			R A.	R A.	R A.	R A.	
	Not exceeding	25	0 4	0 4	0 4	0 4	
Exceeding 25	but not exceeding	50	0 4	0 4	0 8	0 8	
„ 50	do.	75	0 4	0 8	0 12	0 12	
„ 75	do.	100	0 4	0 8	0 12	1 0	
„ 100	do.	125	0 8	0 12	1 0	1 4	
„ 125	do.	150	0 8	0 12	1 0	1 8	
„ 150	do.	175	0 8	1 0	1 4	1 12	
„ 175	do.	300	0 8	1 0	1 8	2 0	
„ 300	do.	325	0 12	1 4	1 12	2 4	
„ 325	do.	350	0 12	1 4	2 0	2 8	
„ 350	do.	375	0 12	1 8	2 4	2 12	
„ 375	do.	450	0 12	1 8	2 4	3 0	
„ 450	do.	475	1 0	1 12	2 8	3 4	
„ 475	do.	500	1 0	1 12	2 12	3 8	

The amounts entered in respective columns.

Distance in miles.				Weight.				Additional charge for fractions in excess of even maunds.
				Not exceeding 10 seers.	Exceeding 10 but not exceeding 20 seers.	Exceeding 20 but not exceeding 30 seers.	Exceeding 30 but not exceeding 40 seers.	
				R A.	R A.	R A.	R A.	
Exceeding	500	but not exceeding	525	1 0	2 0	3 0	3 12	
„	525	do.	600	1 0	2 0	3 0	4 0	
„	600	do.	625	1 4	2 4	3 4	4 4	
„	625	do.	650	1 4	2 4	3 8	4 8	
„	650	do.	675	1 4	2 8	3 12	4 12	
„	675	do.	750	1 4	2 8	3 12	5 0	
„	750	do.	775	1 6	2 12	4 0	5 4	
„	775	do.	900	1 6	2 12	4 2	5 8	
„	900	do.	925	1 9	3 0	4 6	5 12	
„	925	do.	950	1 9	3 0	4 10	6 0	
„	950	do.	1,050	1 9	3 2	4 12	6 4	
„	1,050	do.	1,075	1 12	3 6	5 0	6 8	
„	1,075	do.	1,100	1 12	3 6	5 4	6 12	
„	1,100	do.	1,125	1 12	3 8	5 6	7 0	
„	1,125	do.	1,200	1 12	3 8	5 6	7 4	
„	1,200	do.	1,225	2 0	3 12	5 10	7 6	
„	1,225	do.	1,250	2 0	3 12	5 14	7 10	
„	1,250	do.	1,400	2 4	4 8	6 0	8 0	
„	1,400	do.	1,550	2 8	4 12	6 8	8 8	
Over	1,550			2 12	5 0	7 0	9 0	

The amounts entered in respective columns.

(*d*) The North-Western, the Oudh and Rohilkhand and the East Indian Railways grant a rebate on goods including parcel traffic carried by passenger train exported to Persia if despatched by the Nushki-Seistan trade route, and also on goods coming from Persia by that route and booked to Karachi, or to the Punjab or the United Provinces. A similar concession is allowed as regards goods and parcel traffic to and from Afghanistan *viâ* Nushki.

Customs and Octrôi duties.

5. (*a*) There are no special Customs regulations in British India for the treatment of samples of merchandise, and (*b*) samples having a commercial value, whether brought by commercial travellers, or subsequently imported by them, are liable to import duty at the rates specified in the Tariff. If the goods have no commercial value, they are admitted free of duty. Under a reciprocal arrangement made with His Majesty's Government, samples and patterns brought by commercial travellers from the United Kingdom are, however, granted certain facilities subject to the observance of the following regulations :—

(1) On the production by a commercial traveller of a list or declaration containing a full description of every sample brought by him, officially attested by the Customs authorities in the United Kingdom, examination of the samples may be limited to ascertaining that they are fully enumerated on the list produced.

(2) The list referred to in the preceding sub-paragraph is to be utilised in assessing the duty chargeable on the samples. A

deposit of the duty is required before delivery of the samples, or alternatively a bond (with sufficient security) for the amount thereof may be accepted instead of a cash deposit.

3) If the commercial traveller is unprovided with the list referred to in sub-paragraph I, he may be required to produce before the Collector of Customs a certificate or letter of identity from his principals, or otherwise satisfy the Collector of his eligibility for the concession. If the Collector is satisfied on this point, a list will be compiled by the commercial traveller giving a full description of every sample sufficient for identification and assessment of the duty chargeable thereon. The duty will be deposited or security given, as set out in the preceding sub-paragraph.

(4) Should the samples bear the marks, stamps or seals of the country of exportation, no additional marks or seals for purposes of identification need, as a rule, be affixed by officers of the Customs Department. Contrariwise, if the samples on importation bear no seals, they are to be marked or sealed for future identification, should such a course be deemed necessary by the Customs officers at the port of arrival.

(5) The list of the samples, whether that produced by the commercial traveller or that compiled at the port of arrival, will be signed and dated by the officers at the port or place of importation, who will affix to the list a statement bearing the official seal or stamp and showing :—

(*i*) The name of the port at which the samples are imported and the amount of duty chargeable on the patterns or samples; also, whether it was deposited in money, or whether security was given.

(*ii*) The marks, if any, that have been applied to the patterns or samples.

(*iii*) The date upon which the amount of duty deposited will be carried to the public account or the amount recovered under the security given, unless it is proved that the patterns or samples have been previously re-exported or placed in bond. This date is to be not later than twelve months from that upon which the samples were brought into the country.

No charge is to be made for the document issued or certified by the Customs officers or for marking for identification.

(6) The production of the list referred to in sub-paragraph 1 will not be required in the case of patterns or samples not liable to duty, and the examination of packages containing such patterns or samples will be restricted to ascertaining that no dutiable articles are contained therein and that the goods produced are *bonâ fide* samples.

(7) Patterns and samples of dutiable articles may be produced to the Customs officers at any port in British India for examination prior to exportation. (Non-dutiable samples are not required to be produced on shipment).

(8) To obtain the return of the deposit made on entry of the patterns or samples, or the cancellation of the bond entered into, the commercial traveller is required to produce with his samples the list thereof, signed by the officers at the port of arrival. Provided that the time allowed for production (see sub-paragraph (5) (*iii*)) has not been exceeded, and the Customs officers are satisfied that the goods as produced are identical with those enumerated on the list, the amount of duty originally deposited will be refunded. The list is to be noted as to the exportation of the samples, the statement referred to in sub-paragraph (5) being retained.

(*b*) Except as provided above, no arrangement exists whereby duty may be deposited or guaranteed with a view to the ultimate re-exportation of the goods, but a drawback of $\frac{7}{8}$ths of the duty paid on all articles imported is granted on exportation within two years from the date of importation if exported from the original port of import and three years if exported from any other port provided that the goods are identified to the satisfaction of the officer in charge of the Custom House at the port of final exportation. It is not necessary that the goods should be exported from the port at which they were imported, and the limit of two years prescribed for re-exportation from the original port of import may be extended by the Chief Customs authority on sufficient cause being shown in particular cases. Under the orders of the Government of India, the provisions of section 50 (*a*)* of the Sea Customs Act are also waived in favour of articles exported with owners as personal baggage.

* This provides that no drawback shall be allowed on exported goods which are not included in the manifest.

(*c*) Re-imported commercial samples not intended for sale are admitted into British India free of duty subject to the following regulations :—

I. Samples of goods, not intended for sale, re-imported by commercial travellers into British India shall be passed free of duty, provided that the Collector of Customs at the port of re-importation is satisfied :—

(*i*) that duty was paid on first import ;

(*ii*) of the identity of the articles ;

(*iii*) that no drawback was paid on export ;

(*iv*) that the ownership in the articles has not changed since their first import ;

(*v*) that no more than six months have passed since the articles were exported.

II. The grant of this concession is subject to the observance of the following procedure :—

(1) When the samples are first imported into British India, the commercial traveller should produce before the Collector of Customs a certificate or letter of identity from his principal, or otherwise satisfy the Collector of his eligibility for the concession. An invoice in duplicate, showing each article in detail, should be filed at the Custom House. The original will be retained by the Customs authorities. Each page of the duplicate will be stamped with the Custom House seal, and will be endorsed, over the signature of a Customs officer, with a reference to the Bill of Entry on which the samples were assessed to duty. It will be returned together with a certified copy of the Bill of Entry to the traveller.

(2) The certified copy of the Bill of Entry must, on each occasion on which the samples are exported from a port in British India to a foreign port, be produced to the Customs Collector of the port of export, who will endorse, after such examination of the samples as he may think necessary, the copy of the Bill of Entry with a certificate that no drawback had been paid, together with the date of exportation. On re-importation from a foreign port the Bill of Entry must similarly be produced to the Collector of Customs, who will endorse, after such examination of the samples as he may think necessary, the date of re-importation on the Bill of Entry.

III. When the samples are finally exported under claim of drawback a certificate of examination shall be recorded on the certified copy of the Bill of Entry by a Customs officer after verification of necessary particulars in regard to the identification of the articles and payment of duty. The certified copy of the Bill of Entry and the duplicate copy of the invoice shall be forwarded to the port of first importation.

(*d*) Catalogues and advertising circulars are allowed free entry when imported into British India by post, and also when imported by commercial

travellers in reasonable quantities along with their personal baggage. In other cases duty is charged on them at 7½ per cent. *ad valorem.*

(*e*) To suit the convenience of travellers entering India *viâ* Tuticorin, samples brought by them are allowed to be sent to Madras under seal, to be dealt with in the latter place. Similarly commercial samples exported *viâ* Tuticorin are examined at Madras and sent under seal to Tuticorin for shipment.

(*f*) In most Native States of India, Customs duty is levied on the value of the goods actually sold, and a deposit is taken for samples imported which is returned if the goods are not sold. In the case of Indore, Malwa, Jaipur, Kotah and Jhalawar a refund is granted at the same post, provided the goods are exported within seven days in the case of Indore, eight to ten days in the case of Malwa, such time as may be fixed in the case of Jaipur, four months in the case of Kotah and one month in the case of Jhalawar. In Kotah the period of four months may be extended on application if sufficient cause is shown. In Bikaner, the Western Rajputana States and Hyderabad refunds are granted if the goods are exported within fifteen days or three or six months, respectively, of the date of import. The goods may be exported from any place within the States and by any route—whether by rail or road. In Kashmir ⅞ths of the duty is refunded on exportation, provided that the goods are satisfactorily identified, and that the duty exceeds Rs. 5; but it is not necessary to export the goods by the post at which they entered the State. No duty is charged on goods passing through Kashmir on their way to Central Asia. In Baroda, samples brought by commercial travellers, whether of commercial value or not, are subject to Customs duty according to the rates in force in the State. But arrangements exist whereby duty may be deposited and a rebate obtained; provided the goods are re-exported from the same place within three months of entrance and in the same condition. In Karauli, a passport entitling a commercial traveller to free passage for his goods is issued free of charge and this pass is valid for 15 days; but duty is charged on the expiry of this period. In Bharatpur a similar passport is issued, which remains valid for one week, but this period may be extended to one month. In Bundelkhand commercial travellers' samples are exempt from import and export dues. A commercial traveller is required to furnish the Durbar's Customs Department with a list of articles brought by him into the Rewa State, with their prices, and this is used to check his baggage on his departure. No deposit need be made or guarantee given (though it will not be refused if offered) for goods imported into this State. If, however, a deposit be made, the amount will be refunded on re-exportation. In Gwalior no duty is charged on samples of no commercial value brought by commercial travellers and such samples as are unsaleable are allowed free, but all articles which can be sold separately are registered at the Customs outposts and import duty at the tariff rate has to be paid on them. A refund of the duty paid is, however, allowed on articles subsequently re-exported from the State, provided that the goods are satisfactorily identified, that the re-export be made within such time as the Gwalior Government may direct, that the goods are entered in the bill of export and their value is not less than the amount of refund claimed, and that the claim for refund on any single export does not amount to less than rupees two.

(*g*) In towns, municipalities and cantonments which levy octroi, samples of a taxable nature are subject to that tax, but the importer is entitled to a refund on exportation except in Delhi City where an infinitesimal terminal tax is levied upon samples, of which a refund is not given on export. Samples declared as such are not, however, liable to any tax in the Beawar Municipality. In Quetta (the only place in Baluchistan usually visited by commercial travellers) the following arrangement is in force:—

On arrival a list of the articles is taken at the octroi office and a sufficient sum is deposited by the importer to cover the payment of the octroi duty. When the importer wishes to export his goods, the unsold articles are again produced at the octroi office and, on the list of transactions being compared with the original list, octroi is recovered on the articles sold and the balance of the deposit is returned to the importer if the exportation takes place within three months from the date of import.

SGPI, Delhi—254 C & I—3-1-19—500.

PP 36-9-4

GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE,

GENERAL AND REVENUE SECRETARIAT.

No. G 18595 (acc) Dated Bangalore, 13/2/1920.

A copy of the marginally noted Letter with its enclosure is forwarded with compliments to the

No 9921/5/2/20
Dated
To the First Ass.t Resident.

for information.

Per Secy to Govt with the request that changes that may be made in the Regns in Mysore from time to time may kindly be intimated to the Chief Secy for Communication to the Residency. By Order,

11/2

For Chief Secretary to Govt.

848

2/